

1 RICHARD C. VASQUEZ /CA SB # 127228  
2 AVIN P. SHARMA /CA SB# 233328  
3 VASQUEZ BENISEK & LINDGREN LLP  
4 3685 Mt. Diablo Blvd, Suite 300  
5 Lafayette, CA 94549  
Telephone: (925) 627-4250  
Facsimile: (925) 403-0900  
[rvasquez@vbllaw.com](mailto:rvasquez@vbllaw.com)  
[asharma@vbllaw.com](mailto:asharma@vbllaw.com)

7 Attorneys for Defendant HITACHI HIGH TECHNOLOGIES  
AMERICA, INC., a Delaware Corporation

**UNITED STATES DISTRICT COURT  
FOR THE NORTHERN DISTRICT OF CALIFORNIA**

11 TA CHONG BANK LTD.,  
12 Plaintiff,  
13 v.  
14 HITACHI HIGH TECHNOLOGIES  
15 AMERICA, INC., a Delaware Corporation; and  
16 DOES 1-10, inclusive,  
17 Defendants.

Case No: C-08-02452-PJH

**DECLARATION OF AVIN P. SHARMA  
IN SUPPORT OF DEFENDANT  
HITACHI HIGH TECHNOLOGIES  
AMERICA, INC'S SUPPLEMENTAL  
REQUEST FOR JUDICIAL NOTICE**

1 I, Avin P. Sharma, declare as follows:

2 1. I am an attorney duly licensed to practice law in the State of California. I am an  
3 attorney at Vasquez, Benisek & Lindgren LLP and counsel for defendant Hitachi High  
4 Technologies America, Inc., ("HTA") in the above captioned action. I know the facts stated  
5 herein to be true and correct based on my personal knowledge, and if called to testify, I could  
6 and would testify competently thereto.

7 2. Attached here as **Exhibit A** is a true and partial copy of the "Counterclaim of Ta  
8 Chong Bank Ltd. for (1) Fraud; (2) Negligence; and (3) Breach of Contract" ("Counterclaim")  
9 filed on February 2, 2007 in *John Kendall v. Ta Chong Bank Co., LTD.*, Case No. 06-04282 in  
10 the United States Bankruptcy Court for the Northern District of California. **Exhibit A** contains  
11 the Counterclaim and Exhibits 9 and 10 of the Proof of Claim, which is attached and  
12 incorporated by reference in the Counterclaim.

13 3. A complete copy of the Counterclaim with the attached Proof of Claim is one  
14 hundred and forty six (146) pages, and so for purposes of brevity, Exhibit A only contains the  
15 Counterclaim, and two (2) of the twenty-six (26) exhibits of the Proof of Claim, which HTA  
16 cites in its reply brief in support of its motion to dismiss.

17

18 I declare under penalty of perjury under the laws of the State of California that the  
19 foregoing is true and correct and that this declaration was executed on June 25, 2008 at  
20 Lafayette, California.

21

22 \_\_\_\_\_ /s/  
23 Avin P. Sharma  
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# Exhibit A

1 Corporate Strategists  
 2 Attorneys at Law  
 2 Cedric T. Chou SBN 152583  
 3 James A. Shalvoy SBN 129503  
 3 1201 Morningside Drive  
 Suite 215  
 4 Manhattan Beach, CA 90266  
 Tel 310-796-0447  
 5 Fax 310-796-0277  
chou@csfirm.com  
 6 shalvoy@csfirm.com

7 Attorneys for Secured Creditor,  
 Defendant, and Counterclaimant  
 8 Ta Chong Bank Ltd.  
 erroneously sued and served as  
 9 Ta Chong Bank Co., Ltd.

10  
 11 UNITED STATES BANKRUPTCY COURT  
 12 NORTHERN DISTRICT OF CALIFORNIA  
 13 OAKLAND DIVISION

14 In re: ) Case No. 06-41544 J7  
 15 CYBERHOME ENTERTAINMENT, INC. ) ) (Chapter 7)  
 16 Debtor. ) ) Adv. No. 06-04282  
 17 ) ) COUNTERCLAIM OF TA  
 18 ) CHONG BANK LTD. FOR:  
 19 ) (1) FRAUD; (2) NEGLIGENCE;  
 20 ) AND (3) BREACH OF CONTRACT  
 21 )  
 22 JOHN T. KENDALL, Trustee, )  
 23 Plaintiff, )  
 24 v. )  
 25 TA CHONG BANK CO., LTD., )  
 26 Defendant. )  
 27 )  
 28 TA CHONG BANK LTD., )

FILED

FEB - 2 2007  
 BANKRUPTCY COURT  
 OAKLAND, CALIFORNIA

1 Counterclaimant, )  
2 )  
3 v. )  
4 JOHN T. KENDALL, Trustee, )  
5 Counterdefendant. )

7 Secured creditor, defendant, and counterclaimant Ta  
8 Chong Bank Ltd. ("counterclaimant" or "TCB"), erroneously sued  
9 and served as Ta Chong Bank Co., Ltd., herein files this  
10 counterclaim against counterdefendant Chapter 7 Trustee John T.  
11 Kendall ("counterdefendant" or "Trustee"), in his capacity as  
12 Chapter 7 Trustee for the estate of debtor CyberHome  
13 Entertainment, Inc., Adv. No. 06-04282 and plaintiff in the  
14 underlying adversary proceeding, and not personally, for (1)  
15 fraud; (2) negligence; and (3) breach of contract, and in support  
16 thereof, alleges as follows:

17                   1. This Court has jurisdiction pursuant to 28 U.S.C.  
18 1334, 151, and 157.

19 || 2. Venue is proper pursuant to 28 U.S.C. 1409.

20                   3. This counterclaim is a core proceeding as that term  
21 is defined at 28 U.S.C. 157(b)(2)(A), (B), (E), (F), (K) and (O).

22                  4. This Court may enter final judgment herein, subject  
23 to review by the United States District Court under 28 U.S.C. 158

24               5. In support of its allegations, TCB attaches hereto  
25 and incorporates herein by this reference TCB's proof of claim,  
26 together with all allegations and supporting exhibits contained  
27 therein and attached thereto, that was timely filed in this  
28 matter on December 22, 2006.

1 WHEREFORE, TCB prays for the following relief:

- 2       1. As to all claims and causes of action, for judgment  
3 in its favor and against counterdefendant according to proof;  
4       2. For all costs of suit incurred herein;  
5       3. For such other and further relief as the Court  
6 deems proper.

7

8 Dated: February 1, 2007              Corporate Strategists

9

10

11              Cedric T. Chou  
12              James A. Shalvoy  
13              Attorneys for Secured Creditor,  
14              Defendant, and Counterclaimant  
15              Ta Chong Bank Ltd.

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**PROOF OF SERVICE**  
**In re Cyberhome Entertainment, Inc.**  
**Case No. 04-41544 J7**

I, James A. Shalvoy, declare:

1. I am over the age of 18 and not a party to the  
within action. My business address is 1201 Morningside Drive,  
Suite 215, Manhattan Beach, California 90266.

2. On February 1, 2007, I served documents described as:

Answer of defendant Ta Chong Bank Ltd. to complaint for  
(1) avoidance and recovery of preferential transfers;  
(2) determination of extent, validity and priority of  
lien; (3) declaratory relief; (4) turnover and  
accounting of estate property; and (5) objection to  
claim

Counterclaim of Ta Chong Bank Ltd. for (1) fraud; (2) negligence; and (3) breach of contract

14 on the parties to this action by causing same to be transmitted  
15 by Federal Express, or U.S. Mail, as indicated, addressed to:

Stephen T. O'Neill  
Law Offices of Murray and Murray  
19400 Stevens Creek Blvd., Suite 200  
Cupertino, CA 95014  
U.S. Mail

Aron M. Oliner  
Duane Morris LLP  
One Market Plaza  
Spear Street Tower, Suite 2000  
San Francisco, CA 94105  
Federal Express

United States Trustee  
1301 Clay Street, Suite 690N  
Oakland, CA 94612  
U.S. Mail

26 I declare under penalty of perjury under the laws of  
27 the United States of America that the foregoing is true and  
28 correct. Executed at Manhattan Beach, California on February

1, 2007.

James A Shalvoy

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## FORM B10 (Official Form 10) (10)

UNITED STATES BANKRUPTCY COURT Northern		DISTRICT OF California	PROOF OF CLAIM
Name of Debtor Cybertime Entertainment, Inc.	Case Number 06-41544		
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.			
Name of Creditor (The person or other entity to whom the debtor owes money or property):  Ta Chong Bank Ltd.	<input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check box if you have never received notices from the bankruptcy court in this case. <input type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.		
Name and address where notices should be sent: 11F No. 2, Sec 5 Shin-Yi Rd Taipei, Taiwan, R.O.C. Ta Chong Bank Ltd. Telephone number: 886-2-8723-2521	DE: 22 2006 BANKRUPTCY COURT OAKLAND, CALIFORNIA THIS SPACE IS FOR COURT USE ONLY		
Last four digits of account or other number by which creditor identifies debtor:	Check here <input type="checkbox"/> replaces if this claim <input type="checkbox"/> amends a previously filed claim, dated: _____		
1. Basis for Claim - See Attachment #1 <input checked="" type="checkbox"/> Goods sold <input type="checkbox"/> Services performed <input checked="" type="checkbox"/> Money loaned <input type="checkbox"/> Personal injury/wrongful death <input type="checkbox"/> Taxes <input checked="" type="checkbox"/> Other Branch of contract/lost claims	<input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a) <input type="checkbox"/> Wages, salaries, and compensation (fill out below) Last four digits of your SS #: _____ Unpaid compensation for services performed		
2. Date debt was incurred: Beginning approx. 2001	3. If court judgment, date obtained:		
4. Classification of Claim. Check the appropriate box or boxes that best describe your claim and state the amount of the claim at the time case filed. See reverse side for important explanations.			
<b>Unsecured Nonpriority Claim \$ _____</b> <input type="checkbox"/> Check this box if: a) there is no collateral or lien securing your claim, or b) your claim exceeds the value of the property securing it, or if c) none or only part of your claim is entitled to priority.			
<b>Secured Claim</b> <input type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff). <b>Recorded UCC-1</b> Brief Description of Collateral: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input checked="" type="checkbox"/> Other _____ Value of Collateral: \$ _____ Amount of arrearage and other charges at time case filed included in secured claim, if any: \$ _____			
<b>Unsecured Priority Claim</b> <input type="checkbox"/> Check this box if you have an unsecured claim, all or part of which is entitled to priority. <b>Amount entitled to priority \$ _____</b> Specify the priority of the claim: <input type="checkbox"/> Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B) <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,000), earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(4). <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(5).			
<b>S. Total Amount of Claim at Time Case Filed:</b> \$ <u>Appx. 883,000,000</u> <u>\$83,000,000</u> <input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.			
<b>6. Credits:</b> The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim. <b>7. Supporting Documents:</b> Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary. <b>8. Date-Stamped Copy:</b> To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim.			
Date 12/21/06	Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any):  James A. Shalvoy (POA attached)		

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 1571.

**In re: CyberHome Entertainment, Inc., debtor  
United States Bankruptcy Court  
Northern District of California  
Case Number 06-41544, Chapter 7  
Ta Chong Bank Ltd. ("TCB"), as creditor**

**ATTACHMENT #1 TO  
PROOF OF CLAIM**

Creditor Ta Chong Bank Ltd. ("TCB") files this proof of claim ("POC") in order to perfect its claim and protect its rights with respect to (1) amounts it loaned ("loans") to debtor CyberHome Entertainment, Inc. ("CEI"), (2) amounts it loaned to Citron Electronic Co., Ltd. ("Citron") and amounts otherwise advanced on behalf of and at the request of Citron and which were guaranteed by CEI ("guaranteed amounts"), (3) factored accounts it has purchased from CEI, and (4) claims TCB has or may have against CEI sounding in contract or tort and arising out of or in connection with the loans, the guaranteed amounts, or the factored accounts. Attached hereto are documents supporting TCB's secured claim against CEI. TCB specifically reserves its right to amend and supplement this POC and the documentation in support thereof. With respect to the factored accounts and claims it may have sounding in contract or tort, TCB states that it files this POC also as a precaution and without prejudice or in any way admitting that TCB does not own, free and clear, the factored accounts. TCB factored, purchased outright, and is the owner free and clear of certain CEI receivables, and it files this POC with respect to those factored accounts in the event that a judicial or other determination is made that the factored accounts are in fact not owned by TCB but are, instead, simply security for additional loans made by TCB to CEI. Certain documents attached hereto are in the original Chinese; versions of these documents translated into English will be filed as soon as they are available.

大眾銀行

Ta Chong Bank Ltd  
Corporate Banking Dept.  
11F, No.2, Sec.5, Shin-Yi Rd, Taipei, Taiwan, R.O.C.  
TEL:886-2-8723-2521 FAX: 886-2-8786-9997

POWER OF ATTORNEY

Ta Chong Bank Ltd., 11F No. 2, Sec 5 Shin-Yi Road, Taipei, Taiwan, R.O.C.,  
("Bank") hereby appoints James A. Shalvoy, 1201 Morningside Drive, Suite 215, Manhattan  
Beach, California 90266 as its Attorney-in-Fact ("Agent").

Bank hereby appoints Agent to execute on its behalf, and do any other act  
necessary or appropriate to prepare and file, a Proof of Claim form in the matter In re  
CyberHome Entertainment, Inc., Case No. 06-41544, currently pending in the United States  
Bankruptcy Court, Northern District of California, Oakland Division.

This Power of Attorney shall become effective immediately, and may be revoked  
by Bank at any time by providing written notice to Agent.

Dated: December 21<sup>th</sup>, 2006

Ta Chong Bank Ltd.

Wen, Chun-Shen

Name: Chun-Shen Wen  
Title: Vice President & Deputy General Manager

大衆銀行

Ta Chong Bank Ltd

Corporate Banking Dept.

11F, No.2, Sec.5, Shin-Yi Rd, Taipei, Taiwan, R.O.C.

TEL:886-2-8723-2521 FAX: 886-2-8786-9997

POWER OF ATTORNEY

Ta Chong Bank Ltd., 11F No. 2, Sec 5 Shin-Yi Road, Taipei, Taiwan, R.O.C.,

("Bank") hereby appoints James A. Shalvoy, 1201 Morningside Drive, Suite 215, Manhattan Beach, California 90266 as its Attorney-in-Fact ("Agent").

Bank hereby appoints Agent to execute on its behalf, and do any other act necessary or appropriate to prepare and file, a Proof of Claim form in the matter In re CyberHome Entertainment, Inc.; Case No. 06-41544, currently pending in the United States Bankruptcy Court, Northern District of California, Oakland Division.

This Power of Attorney shall become effective immediately, and may be revoked by Bank at any time by providing written notice to Agent.

Dated: December 21<sup>th</sup>, 2006

Ta Chong Bank Ltd.

Wen, Chun-Shen

Name: Chun-Shen Wen  
Title: Vice President & Deputy General Manager

**In re: CyberHome Entertainment, Inc., debtor  
United States Bankruptcy Court  
Northern District of California  
Case Number 06-41544, Chapter 7  
Ta Chong Bank Ltd. ("Bank"), as creditor**

**INDEX OF DOCUMENTS  
ATTACHED TO  
PROOF OF CLAIM**

Exhibit    Description

- 1 UCC-1 Financing Statement filed by Bank
  - 2 Master Agreement between Bank and CyberHome, as of 03/23/05 (in Chinese and English as one document)
  - 3 Promissory Note by CyberHome, Thomas Chen [Chen Han Chin], Eric Huang [Huang Hsun Ai] and Alex Chen [Chen Wen Ho] to Bank, as of 11/30/05, in the sum of US\$140,000,000 (in Chinese)
  - 4 Borrowing Note by CyberHome to Bank, as of 1 1/30/05, in the sum of US\$14,000,000 (in Chinese)
  - 5 Promissory Note by CyberHome, Thomas Chen [Chen Han Chin], Eric Huang [Huang Hsun Ai] and Alex Chen [Chen Wen Ho] to Bank, as of 11/30/05, in the sum of US\$24,000,000 (in Chinese)
  - 6 Factoring Agreement between CyberHome and Bank, as of 1 1/30/05 (in Chinese)
  - 7 Introductory Letter between CyberHome and Wal-Mart Stores, Inc., as of 06/30/05 (in English)
  - 8 Wal-Mart Invoice List
  - 9 B-14-B Introductory Letter between CyberHome and Hitachi High Technologies America, as of 08/18/05 (in English)
  - 10 Hitachi Invoice List
  - 11 Introductory Letter between CyberHome and Target Stores, as of 08/18/05 (in English)
  - 12 Target Invoice List

- 13 Introductory Letter between CyberHome and Circuit City Stores, Inc. as of 08/18/05 (in English)
- 14 Circuit City Invoice List
- 15 Statement of Assets and Liabilities of Lending by Bank's OBU Branch as of December 12, 2006 on CyberHome
- 16 Statement of Assets and Liabilities of Purchase Price Advancement – Non-Recourse Type - by Bank's OBU Branch as of December 12, 2006 on CyberHome
- 17 Master Agreement between Bank and Citron, as of 04/07/06 (in Chinese and English)
- 18 Credit Facility Agreement between Bank and Citron, as of 04/07/06, in US\$31,760,000 (in Chinese and English as one document)
- 19 Board Minutes of CyberHome approving being Guarantor for Citron, as of 12/20/05 (in Chinese) **[not attached - to be provided]**
- 20 Board Minutes of CyberHome approving being Guarantor for Citron, as of 04/20/06 (in Chinese)
- 21 Letter of Continuing Guarantee by CyberHome for Citron for its debt to Bank, as of 04/20/06, in US\$31,760,000 (in Chinese and English as one document)
- 22 Promissory Note by CyberHome, Global Top International, Ltd. ("Global Top") and Huang Hsun Ai, as of 04/20/06 in US\$21,760,000 (in Chinese)
- 23 Promissory Note by CyberHome, Global Top and Huang Hsun Ai, as of 04/20/06 in US\$10,000,000 (in Chinese)
- 24 Promissory Note by Citron, CyberHome and Global Top, as of 02/14/06, in NT\$1,400,000,000 (in Chinese)
- 25 Statement of Assets and Liabilities of Lending by Bank's OBU Branch as of December 12, 2006 on Citron
- 26 E-Finacne Daily Statement of Overdue Purchase Price Advancement by Bank's OBU Branch as of December 12, 2006 on Citron

## Exhibit 9

To

## Proof of Claim

(Exhibits 1-8 and 11-26 of the Proof of Claim were intentionally excluded from this copy of the Counterclaim)



## INTRODUCTORY LETTER

8/18/2005

CyberHome Entertainment, Inc.  
 48350 Fremont Boulevard  
 Fremont, CA 94538  
 T 510 226 5800  
 F 510.226.3800

Dear Hitachi High Technologies America, Inc.,

We would like to inform you that the attached account has been assigned to Ta Chong Bank.

Ta Chong Bank provides a sales ledger management service which will relieve us of much of our routine book-keeping work and enable us to put our resources to more productive use.

Essentially, Ta Chong Bank now becomes your creditor and payment of this account should be made direct to them. Such payment will, of course, fully discharge any indebtedness of your part.

Effective 9/1/2005, all invoices from us will bear an assignment clause indicating that payment is to be direct to:

**Ta Chong Bank Ltd.**  
 International Business Dept  
 7F No.21, Lane 583, Jui-Kung Rd.  
 Taipei, Taiwan

From this date, please make all payments for our invoices directly to  
**WIRE:**

**TA CHONG BANK LTD.**

**Bank account at:**

**Citibank N.A. New York**

**SWIFT CODE: CITIUS33**

**Account Number: 36089983**

**Reference: Further credit to CyberHome Entertainment, Inc.**

**Account (#) 019-31-0009132**

**CHECK/DRAFT:**

**TA CHONG BANK LTD.**

**P.O. BOX 7247-6163**

**PHILADELPHIA, PA 19170-6163**

(Check/Draft must be drawn on a US Bank in USD Currency)



CyberHome Entertainment  
48350 Fremont Boule  
Fremont, CA 94  
T 510.226.5  
F 510.226.3

Regular remittance information should, of course, be included.

We believe that this arrangement will assist us in offering you the best service possible. Apart from these new payment procedures, our business relationship remains the same. We appreciate your business and look forward to a long and mutually satisfactory relationship.

In addition, please fill out the following information for our factor – Ta Chong Bank further contact:

- (1) Name of buyer's contact person: Doug Kraneman
- (2) Department: Electronic Products Division
- (3) Position: Asst. Manager/Sales Administration
- (4) TEL. No: 847-273-4343
- (5) FAX. No: 847-273-4407
- (6) E-mail address: doug.kraneman@hitachi-hta.com

Yours faithfully,

A handwritten signature in black ink, appearing to read "Doug Kraneman".

Authorized Signature (Seller's signature)

Receipt Acknowledged (Buyer's signature)

A handwritten signature in black ink, appearing to read "Michael L. Levans".

Authorized Signature

Name: Michael L. Levans

Position: Vice President & General Manager



HITACHI HIGH TECH AMERICA, INC.  
10 North Martingale Road, Suite#500  
Schaumburg, IL 60173

Attn: Accounts Payable

CyberHome Entertainment, Inc.  
48455 Fremont Boulevard  
Fremont, CA 94536  
T 510.226.272  
F 510.226.272

Dear Sirs:

We have entered into an export factoring agreement with an International Factor located in the United States. Their services will relieve us of much of our routine bookkeeping work and enable us to put our resources to more productive use. As a result of these arrangements, effective Mar. 01, 2004, all our invoices to you will bear a notice that payment thereof is to be made to:

This invoice is assigned to, owned by, and payable only to:

**THE CIT GROUP/COMMERCIAL SERVICES, INC.**

P.O. Box 1036

Charlotte, NC 28201-1036

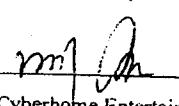
to whom notice must be given of any merchandise returns or claims. Payment made to any other party does not constitute valid payment of this invoice.

Thus, The CIT Group/Commercial Services, Inc. becomes your creditor in our place in respect of suppliers and payments of amounts due. Such transactions must be made in accordance with their payments instructions and in the currency of invoice. Any queries or claims arising after receipt by you of merchandise from us should be notified to The CIT Group/Commercial Services, Inc. as well as to ourselves.

Apart from the foregoing, the relations between us remain unchanged and you should continue to place orders with our agent or with us.

We feel sure that this change in procedure will be of benefit to our customers as well as to ourselves. If you should have any questions, please contact us or The CIT Group/Commercial Services, Inc. who will be most happy to answer any questions you may raise with regards to this arrangement or to your account in future.

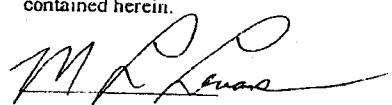
Yours faithfully,

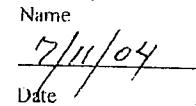
  
Cyberhome Entertainment, Inc.

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To: The CIT Group/Commercial Services, Inc.

We acknowledge receipt of this letter and confirm that payments will be made to you in accordance with the assignment notice contained herein.

  
Name

  
Date

大眾銀行(5)

## 應收帳款承購同意書

日期：*5*

致 CyberHome Entertainment, Inc 統一編號 USCC0026  
 地址 48350 Fremont Blvd., Fremont, CA 94538, USA

本承購同意書係依 資公司委託本行辦理之應收帳款承購業務及 資公司與本行簽訂之應收帳款債權承購契約書而制定，並與契約書具同一效力。

買受商 Hitachi High Technologies America, Inc  
 統一編號  
 地址 10 North Martingale Road, Suite#500, Schaumburg, IL 60173, USA  
 最長交易天期 120 天  
 交易商品 Portable DVD、DVD Player、DVD RECORDER 等 DVD 產品  
 承購額度 USD 10,000,000 元  
 預支價金額度 USD 7,000,000 元  
 預支價金成數 每筆發票最高不超過 7 成  
 手續費 若依本行 Lockbox 方式承作，手續費依發票金額計收手續費  
 費率為 0.4%  
 額度管理費 依承購額度計收額度管理費  
 利率 美金利率：逐筆議價  
 額度核准/變更日  
 額度到期日 2006/11/30  
 附註

- 一、就本件應收帳款承購：
- 資公司應擔保買受商於債權移轉時及債務履行時之支付能力。即屬「有追索權」之應收帳款承購。
- 依應收帳款債權承購契約書第三條第二款但書，資公司無須擔保買受商於債權移轉時及債務履行時之支付能力。即屬「無追索權」之應收帳款承購。
- 二、未收取額度管理費者，該承購額度不具承諾性質，本行對於各筆應收帳款承購之申請得依自己之判斷決定收買與否。

本公司確定已接獲大眾商業銀行上述承購同意書，並接受上述所列條件。

此致

大眾商業銀行

*for and on behalf of*  
CYBERHOME ENTERTAINMENT, INC

*Authorized Signature(s)*

中華民國

年 月 日

(第二聯：由本行收聯)

**Exhibit 10**  
**To**  
**Proof of Claim**

(Exhibits 1-8 and 11-26 of the Proof of Claim were intentionally excluded from this copy of the Counterclaim)

**Total Assigned Invoice Amount** US\$41,843,247.60  
**Total Advanced Fund** US\$27,999,780.30  
**Total Overdue Invoice** US\$41,843,247.60  
**Total Overdue Advanced Fund** US\$27,999,780.30

DATE: 2006/10/30

Seller Client	Buyer Cli	Invoice Da	Due Date	Interest	Original Advance Ar	Invoice Outstanding	Advanced Amount
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Seller Client	Buyer Cli	Invoice Da	Due Date	Interest	Original Advance Ar	Invoice Outstanding	Advanced Amount
CYBERHOME	CIRCUIT	08/12/05	12/07/05	6.04	114,000.00	552,721.00	414,300.00 逾期
CYBERHOME	CIRCUIT	08/18/05	12/14/05	6.04	314,000.00	419,394.00	314,000.00 逾期
CYBERHOME	CIRCUIT	12/12/05	03/07/06	6.49	2,928,000.00	895,872.00	671,904.00 逾期
CYBERHOME	CIRCUIT	04/14/06	07/13/06	7.08	184,000.00	264,000.00	184,000.00 逾期
CYBERHOME	CIRCUIT	04/21/06	07/18/06	7.09	50,000.00	71,544.00	50,000.00 逾期
CYBERHOME	CIRCUIT	05/02/06	07/28/06	7.15	47,000.00	67,232.00	47,000.00 逾期
CYBERHOME	CIRCUIT	05/09/06	08/04/06	7.17	51,000.00	73,832.00	51,000.00 逾期
CYBERHOME	CIRCUIT	05/15/06	08/11/06	7.18	51,000.00	73,920.00	51,000.00 逾期
CYBERHOME	CIRCUIT	05/23/06	08/18/06	7.21	82,000.00	118,360.00	82,000.00 逾期
						2,536,875.00	1,864,904.00

Seller Client	Buyer Cli	Invoice Da	Due Date	Interest	Original Advance Ar	Invoice Outstanding	Advanced Amount (non recourse)
CYBERHOME	HITACHI	08/22/05	12/16/05	6.05	466,000.00	424,080.00	317,572.00 逾期
CYBERHOME	HITACHI	08/24/05	12/17/05	6.06	169,000.00	225,435.00	169,000.00 逾期
CYBERHOME	HITACHI	09/06/05	12/04/05	5.79	466,000.00	621,984.00	466,000.00 逾期
CYBERHOME	HITACHI	09/19/05	12/12/05	5.91	1,054,000.00	1,406,172.00	1,054,000.00 逾期
						2,677,671.00	2,006,572.00

Seller Client	Buyer Cli	Invoice Da	Due Date	Interest	Original Advance Ar	Invoice Outstanding	Advanced Amount (non recourse)
CYBERHOME	TARGET	07/14/05	10/11/05	5.62	3,332,000.00	3,759,360.00	2,819,360.00 逾期
CYBERHOME	TARGET	08/03/05	10/27/05	5.74	1,078,000.00	1,200,426.00	900,319.50 逾期
CYBERHOME	TARGET	08/18/05	11/14/05	5.81	456,000.00	609,000.00	456,000.00 逾期
CYBERHOME	TARGET	08/19/05	11/15/05	5.82	640,000.00	854,400.00	640,000.00 逾期
CYBERHOME	TARGET	08/29/05	11/25/05	5.87	1,153,000.00	1,537,920.00	1,153,000.00 逾期
CYBERHOME	TARGET	08/30/05	11/28/05	5.87	2,878,000.00	591,426.00	142,960.00 逾期
CYBERHOME	TARGET	09/05/05	12/02/05	5.78	1,818,000.00	512,640.00	384,480.00 逾期
CYBERHOME	TARGET	12/14/05	03/13/06	6.5	256,000.00	341,760.00	256,000.00 逾期
CYBERHOME	TARGET	02/23/06	05/24/06	6.81	138,000.00	21,080.00	14,756.00 逾期
CYBERHOME	TARGET	04/12/06	07/10/06	7.07	218,000.00	129,880.00	90,916.00 逾期
CYBERHOME	TARGET	04/18/06	07/14/06	7.08	380,000.00	543,422.00	380,000.00 逾期
CYBERHOME	TARGET	04/21/06	07/17/06	7.09	69,000.00	99,365.00	69,000.00 逾期
CYBERHOME	TARGET	04/24/06	07/21/06	7.12	276,000.00	394,800.00	276,000.00 逾期
CYBERHOME	TARGET	05/04/06	08/02/06	7.15	560,000.00	800,576.00	560,000.00 逾期
CYBERHOME	TARGET	05/15/06	08/11/06	7.18	385,000.00	550,032.00	385,000.00 逾期
CYBERHOME	TARGET	05/16/06	08/14/06	7.17	622,000.00	889,392.00	622,000.00 逾期
CYBERHOME	TARGET	05/17/06	08/15/06	7.17	163,000.00	233,632.00	163,000.00 逾期
CYBERHOME	TARGET	05/23/06	08/21/06	7.21	225,000.00	321,737.00	225,000.00 逾期
CYBERHOME	TARGET	05/25/06	08/23/06	7.23	106,000.00	152,096.00	106,000.00 逾期
CYBERHOME	TARGET	05/29/06	08/25/06	7.24	202,000.00	288,915.00	202,000.00 逾期
CYBERHOME	TARGET	06/15/06	09/11/06	7.39	331,000.00	473,896.00	331,000.00 逾期
					14,305,755.00	10,476,791.50	

Seller Client	Buyer Cli	Invoice Da	Due Date	Interest	Original Advance Ar	Invoice Outstanding	Advanced Amount (non recourse)
CYBERHOME	WAL-MA	07/15/05	10/11/05	5.62	3,995,000.00	4,826,640.00	919,484.00 逾期
CYBERHOME	WAL-MA	08/17/05	11/08/05	5.81	3,000,000.00	4,000,464.00	3,000,000.00 逾期
CYBERHOME	WAL-MA	09/18/05	11/16/05	5.82	4,265,000.00	5,687,136.00	4,265,000.00 逾期
CYBERHOME	WAL-MA	10/06/05	12/30/05	6.12	381,000.00	190,016.00	12,512.00 逾期
CYBERHOME	WAL-MA	01/12/06	04/11/06	6.58	10,000.00	603.00	422.10 逾期
CYBERHOME	WAL-MA	01/16/06	04/14/06	6.61	10,000.00	7,705.00	5,393.50 逾期

CYBERHOME	WAL-MA	01/19/06	04/18/06	6.62	576,000.00	16,516.00	11,561.20	逾期
CYBERHOME	WAL-MA	01/24/06	04/21/06	6.63	555,000.00	793,615.00	555,000.00	逾期
CYBERHOME	WAL-MA	01/24/06	04/24/06	6.64	121,000.00	174,101.00	121,000.00	逾期
CYBERHOME	WAL-MA	01/25/06	04/23/06	6.65	905,000.00	1,293,804.00	905,000.00	逾期
CYBERHOME	WAL-MA	01/27/06	04/27/06	6.68	728,000.00	1,040,400.00	728,000.00	逾期
CYBERHOME	WAL-MA	02/13/06	05/10/06	6.76	76,000.00	109,225.00	76,000.00	逾期
CYBERHOME	WAL-MA	02/15/06	05/16/06	6.75	225,000.00	322,848.00	225,000.00	逾期
CYBERHOME	WAL-MA	02/16/06	05/17/06	6.75	573,000.00	819,928.00	573,000.00	逾期
CYBERHOME	WAL-MA	02/20/06	05/19/06	6.77	436,000.00	623,408.00	436,000.00	逾期
CYBERHOME	WAL-MA	03/02/06	05/31/06	6.85	332,000.00	475,426.00	332,000.00	逾期
CYBERHOME	WAL-MA	03/06/06	06/02/06	6.86	451,000.00	645,696.00	451,000.00	逾期
CYBERHOME	WAL-MA	03/09/06	06/07/06	7.00	903,000.00	1,291,392.00	903,000.00	逾期
CYBERHOME	WAL-MA	03/29/06	06/27/06	6.97	565,000.00	200.00	140.00	逾期
CYBERHOME	WAL-MA	05/23/06	08/21/06	7.21	2,000.00	3,823.60	2,000.00	逾期
					22,322,946.60		13,651,512.80	

CREDITOR	TA CHONG BANK
SUPPLIER	CYBERHOME ENTERTAINMENT INC.
DEBTOR	HITACHI HIGH-TECH AMERICA INC (95-131)

	Inv. No.	Inv. Date	Inv. Amount	Due Date	Notc
358	69983	08/18/05	113,088.00	11/16/05	
359	69984	08/18/05	28,272.00	11/16/05	
360	69985	08/18/05	63,612.00	11/16/05	
361	69986	08/18/05	49,476.00	11/16/05	
363	69988	08/18/05	98,952.00	11/16/05	
364	70104	08/18/05	28,272.00	11/16/05	
365	70105	08/18/05	42,408.00	11/16/05	
366					
367	70435	08/19/05	37,629.00	11/17/05	
368	70436	08/19/05	23,730.00	11/17/05	
369	70437	08/19/05	27,120.00	11/17/05	
370	70438	08/19/05	23,730.00	11/17/05	
371	70439	08/19/05	13,560.00	11/17/05	
372	70440	08/19/05	27,120.00	11/17/05	
373	70441	08/19/05	20,340.00	11/17/05	
374	70442	08/19/05	27,120.00	11/17/05	
375	70445	08/19/05	25,086.00	11/17/05	
377					
378	8105003762	09/05/05	42,408.00	12/04/05	
379	8105003761	09/05/05	28,272.00	12/04/05	
380	8105003760	09/05/05	84,816.00	12/04/05	
381	8105003759	09/05/05	63,612.00	12/04/05	
382	8105003758	09/05/05	63,612.00	12/04/05	
383	8105003757	09/05/05	63,612.00	12/04/05	
384	8105003756	09/05/05	28,272.00	12/04/05	
385	8105003755	09/05/05	98,952.00	12/04/05	
386	8105003754	09/05/05	49,476.00	12/04/05	
387	8105003753	09/05/05	42,408.00	12/04/05	
388	8105003752	09/05/05	56,544.00	12/04/05	
390					
391	71638	09/13/05	142,380.00	12/12/05	
392	71639	09/13/05	113,904.00	12/12/05	
393	71640	09/13/05	86,106.00	12/12/05	
394	71641	09/13/05	56,952.00	12/12/05	
395	71642	09/13/05	199,332.00	12/12/05	
396	71644	09/13/05	56,952.00	12/12/05	
397	71645	09/13/05	56,952.00	12/12/05	
398	71646	09/13/05	113,904.00	12/12/05	
399	71647	09/13/05	23,730.00	12/12/05	
400	71648	09/13/05	47,460.00	12/12/05	
401	71649	09/13/05	33,900.00	12/12/05	
402	71650	09/13/05	33,900.00	12/12/05	
403	71651	09/13/05	20,340.00	12/12/05	
404	71652	09/13/05	16,950.00	12/12/05	
405	71653	09/13/05	8,136.00	12/12/05	
406	71654	09/13/05	13,560.00	12/12/05	
407	71655	09/13/05	16,272.00	12/12/05	
408	71656	09/13/05	16,950.00	12/12/05	
409	71657	09/13/05	33,900.00	12/12/05	
410	71658	09/13/05	33,900.00	12/12/05	
411	71844	09/13/05	13,560.00	12/12/05	
412	71845	09/13/05	56,952.00	12/12/05	
413	71846	09/13/05	10,848.00	12/12/05	
414	71847	09/13/05	56,952.00	12/12/05	
415	71848	09/13/05	142,380.00	12/12/05	
			2,677,671.00		